

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

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In re	: Chapter 11 Case No.
	:
LEHMAN BROTHERS HOLDINGS INC., <i>et al.</i> ,	: 08-13555 (JMP)
	:
Debtors.	: (Jointly Administered)
-----X	

**ORDER GRANTING DEBTORS' EIGHTY-FOURTH OMNIBUS
OBJECTION TO CLAIMS (VALUED DERIVATIVE CLAIMS)**

Upon the Eighty-Fourth omnibus objection to claims, dated January 14, 2011 (the "Eighty-Fourth Omnibus Objection to Claims"),¹ of Lehman Brothers Holdings Inc. and its affiliated debtors in the above-referenced chapter 11 cases, as debtors and debtors in possession (collectively, the "Debtors"), pursuant to section 502(b) of title 11 of the United States Code (the "Bankruptcy Code"), Rule 3007(d) of the Federal Rules of Bankruptcy Procedure, and this Court's order approving procedures for the filing of omnibus objections to proofs of claim [Docket No. 6664], seeking to reduce, reclassify (in certain instances), and allow the Valued Derivative Claims on the basis that the amounts listed on the proofs of claim are greater than the fair, accurate, and reasonable values determined by the Debtors after a review of the claimants' supporting documentation and the Debtors' books and records, and that the classifications (in certain instances) are improperly identified as secured, administrative expenses or priority claims on claimants' proofs of claim, all as more fully described in the Eighty-Fourth Omnibus Objection to Claims; and due and proper notice of the Eighty-Fourth Omnibus Objection to Claims having been provided to (i) the U.S. Trustee; (ii) the attorneys for the

¹ Capitalized terms used herein and not otherwise defined herein shall have the meanings ascribed to such terms in the Debtors' Eighty-Fourth Omnibus Objection to Claims.

Creditors' Committee; (iii) the Securities and Exchange Commission; (iv) the Internal Revenue Service; (v) the United States Attorney for the Southern District of New York; (vi) the claimants listed on Exhibit A attached to the Eighty-Fourth Omnibus Objection to Claims; and (vii) all other parties entitled to notice in accordance with the procedures set forth in the second amended order entered on June 17, 2010 governing case management and administrative procedures for these cases [Docket No. 9653]; and it appearing that no other or further notice need be provided; and a hearing having been held on the Eighty-Fourth Omnibus Objection to Claims on March 3, 2011; and the Court having found and determined that the relief sought in the Eighty-Fourth Omnibus Objection to Claims is in the best interests of the Debtors, their estates, creditors, and all parties in interest and that the legal and factual bases set forth in the Eighty-Fourth Omnibus Objection to Claims establish just cause for the relief granted herein; and after due deliberation and sufficient cause appearing therefor, it is

ORDERED that the relief requested in the Eighty-Fourth Omnibus Objection to Claims is granted to the extent provided herein; and it is further

ORDERED that each Valued Derivative Claim listed on Exhibit 1 annexed hereto is hereby modified and allowed in the amount set forth on Exhibit 1 under the column heading "Modified Claim Amount" and reclassified to the classification listed under the column heading "Modified Class"; and it is further

ORDERED that Debtors have adjourned to March 31, 2011, at 10:00 a.m. (Prevailing Eastern Time)(or as may be further adjourned by the Debtors), the Eighty-Fourth Omnibus Objection as to each Valued Derivative Claim listed on Exhibit 2 annexed hereto; and it is further

ORDERED that this Order has no res judicata, estoppel, or other effect on the validity, allowance, or disallowance of, and all rights to object and defend on any basis are expressly reserved with respect to any claim listed on Exhibit A to the Eighty-Fourth Omnibus Objection to Claims that does not appear on Exhibit 1 annexed hereto; and it is further

ORDERED that this Court shall retain jurisdiction to hear and determine all matters arising from or related to this Order.

Dated: New York, New York
March 3, 2011

s/ James M. Peck
Honorable James M. Peck
United States Bankruptcy Judge

Exhibit 1

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 84: EXHIBIT 1 - VALUED DERIVATIVE CLAIMS

ASSERTED							MODIFIED		
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
1	LEHMAN BROTHERS DIVERSIFIED PRIVATE EQUITY FUND 2004 PARTNERS C/O LEHMAN BROTHERS EUROPEAN MEZZANINE ATTN: ASHVIN RAO, DIRECTOR OF THE GENERAL PARTNER 10 BROOK STREET LONDON, W1S 1BG UNITED KINGDOM	23427	09/21/2009	Lehman Brothers Special Financing Inc.	Unsecured	\$298,741.30	Lehman Brothers Special Financing Inc.	Unsecured	\$57,542.75
2	LEHMAN BROTHERS EUROPEAN MEZZANINE CAPITAL PARTNERS-A, L.P. C/O LEHMAN BROTHERS EUROPEAN MEZZANINE ATTN: ASHVIN RAO, DIRECTOR OF THE GENERAL PARTNER 10 BROOK ST. LONDON, W1S 1BG UNITED KINGDOM	23418	09/21/2009	Lehman Brothers Special Financing Inc.	Unsecured	\$43,532.80	Lehman Brothers Special Financing Inc.	Unsecured	\$4,027.10

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 84: EXHIBIT 1 - VALUED DERIVATIVE CLAIMS

ASSERTED							MODIFIED		
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
3	LEHMAN BROTHERS EUROPEAN MEZZANINE FUND 2003-B, L.P. C/O LEHMAN BROTHERS EUROPEAN MEZZANINE ATTN: ASHVIN RAO, DIRECTOR OF THE GENERAL PARTNER ATTN: KATHLEEN GHIRARDI 10 BROOK ST. LONDON, W1S 1BG UNITED KINGDOM	23415	09/21/2009	Lehman Brothers Holdings Inc.	Unsecured	\$9,424,068.10	Lehman Brothers Holdings Inc.	Unsecured	\$1,328,955.20
4	LEHMAN BROTHERS EUROPEAN MEZZANINE FUND 2003-A, L.P. C/O LEHMAN BROTHERS EUROPEAN MEZZANINE ATTN: ASHVIN RAO, DIRECTOR OF THE GENERAL PARTNER 10 BROOK STREET LONDON, W1S 1BG UNITED KINGDOM	23420	09/21/2009	Lehman Brothers Special Financing Inc.	Unsecured	\$83,492.50	Lehman Brothers Special Financing Inc.	Unsecured	\$2,950.10

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 84: EXHIBIT 1 - VALUED DERIVATIVE CLAIMS

ASSERTED						MODIFIED			
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
5	LEHMAN BROTHERS EUROPEAN MEZZANINE FUND 2003-A, L.P. C/O LEHMAN BROTHERS EUROPEAN MEZZANINE ATTN: ASHVIN RAO, DIRECTOR OF THE GENERAL PARTNER ATTN: KATHLEEN GHIRARDI 10 BROOK STREET LONDON, W1S 1BG UNITED KINGDOM	23423	09/21/2009	Lehman Brothers Holdings Inc.	Unsecured	\$83,492.50	Lehman Brothers Holdings Inc.	Unsecured	\$2,950.10
6	LEHMAN BROTHERS EUROPEAN MEZZANINE FUND 2003-B, L.P. C/O LEHMAN BROTHERS EUROPEAN MEZZANINE ATTN: ASHVIN RAO, DIRECTOR OF THE GENERAL PARTNER 10 BROOK STREET LONDON, W1S 1BG UNITED KINGDOM	23431	09/21/2009	Lehman Brothers Special Financing Inc.	Unsecured	\$9,424,068.10	Lehman Brothers Special Financing Inc.	Unsecured	\$1,328,955.20

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 84: EXHIBIT 1 - VALUED DERIVATIVE CLAIMS

ASSERTED						MODIFIED			
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
7	LEHMAN BROTHERS EUROPEAN MEZZANINE FUND CAPITAL PARTNERS-B, L.P. C/O LEHMAN BROTHERS EUROPEAN MEZZANINE ATTN: ASHVIN RAO, DIRECTOR OF THE GENERAL PARTNER 10 BROOK ST. LONDON, W1S 1BG UNITED KINGDOM	23417	09/21/2009	Lehman Brothers Special Financing Inc.	Unsecured	\$846,392.60	Lehman Brothers Special Financing Inc.	Unsecured	\$124,089.30
8	LEHMAN BROTHERS EUROPEAN MEZZANINE PARTNERS 2003-B, L.P. C/O LEHMAN BROTHERS EUROPEAN MEZZANINE ATTN: ASHVIN RAO, DIRECTOR OF THE GENERAL PARTNER 10 BROOK ST. LONDON, W1S 1BG UNITED KINGDOM	23416	09/21/2009	Lehman Brothers Special Financing Inc.	Unsecured	\$9,779,193.40	Lehman Brothers Special Financing Inc.	Unsecured	\$1,366,001.90

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 84: EXHIBIT 1 - VALUED DERIVATIVE CLAIMS

ASSERTED							MODIFIED		
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
9	LEHMAN BROTHERS EUROPEAN MEZZANINE PARTNERS 2003-B, L.P. C/O LEHMAN BROTHERS EUROPEAN MEZZANINE ATTN: ASHVIN RAO, DIRECTOR OF THE GENERAL PARTNER ATTN: KATHLEEN GHIRARDI 10 BROOK STREET LONDON, W1S 1BG UNITED KINGDOM	23438	09/21/2009	Lehman Brothers Holdings Inc.	Unsecured	\$9,779,193.40	Lehman Brothers Holdings Inc.	Unsecured	\$1,366,001.90
10	LEHMAN BROTHERS EUROPEAN MEZZANINE PARTNERS 2003-D, L.P. C/O LEHMAN BROTHERS EUROPEAN MEZZANINE ATTN: ASHVIN RAO, DIRECTOR OF THE GENERAL PARTNER 10 BROOK STREET LONDON, W1S 1BG UNITED KINGDOM	23422	09/21/2009	Lehman Brothers Special Financing Inc.	Unsecured	\$10,421,253.80	Lehman Brothers Special Financing Inc.	Unsecured	\$1,455,346.40

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 84: EXHIBIT 1 - VALUED DERIVATIVE CLAIMS

		ASSERTED					MODIFIED		
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
11	LEHMAN BROTHERS EUROPEAN MEZZANINE PARTNERS 2003-D, L.P. C/O LEHMAN BROTHERS EUROPEAN MEZZANINE ATTN: ASHVIN RAO, DIRECTOR OF THE GENERAL PARTNER ATTN: KATHLEEN GHIRARDI 10 BROOK STREET LONDON, W1S 1BG UNITED KINGDOM	23436	09/21/2009	Lehman Brothers Holdings Inc.	Unsecured	\$10,421,253.80	Lehman Brothers Holdings Inc.	Unsecured	\$1,455,346.40
12	MICROSOFT CORPORATION ATTN: BENJAMIN ORNDORFF ONE MICROSOFT WAY REDMOND, WA 98052- 8300	44243	10/22/2009	Lehman Brothers Special Financing Inc.	Secured Unsecured Subtotal	\$876,661.54 \$13,033,074.56 \$13,909,736.10	Lehman Brothers Special Financing Inc.	Unsecured	\$13,033,074.56
13	MICROSOFT CORPORATION ATTN: BENJAMIN ORNDORFF ONE MICROSOFT WAY REDMOND, WA 98052- 8300	44244	10/22/2009	Lehman Brothers Holdings Inc.	Secured Unsecured Subtotal	\$876,661.54 \$13,033,074.56 \$13,909,736.10	Lehman Brothers Holdings Inc.	Unsecured	\$12,978,479.66

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 84: EXHIBIT 1 - VALUED DERIVATIVE CLAIMS

ASSERTED						MODIFIED			
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
14	OSCAR T INTERNATIONAL LIMITED C/O O'MELVENY & MYERS LLP TWO EMBARCADERO CENTER, 28TH FLOOR ATTN: TREVOR N. LAIN SAN FRANCISCO, CA 94111	10153	09/02/2009	Lehman Brothers Special Financing Inc.	Unsecured	\$548,975.00	Lehman Brothers Special Financing Inc.	Unsecured	\$218,080.00
15	PALMYRA CAPITAL FUND, L.P. RICHARD A. CHESLEY PAUL, HASTINGS, JANOFISKY & WALKER LLP 191 N. WACKER DR., 30TH FL. CHICAGO, IL 60606	3220	03/06/2009	Lehman Brothers Special Financing Inc.	Secured Unsecured Subtotal	\$329,136.00 \$1,283,112.00 \$1,612,248.00	Lehman Brothers Special Financing Inc.	Unsecured	\$1,530,905.64
16	PALMYRA CAPITAL INSTITUTIONAL FUND, L.P. RICHARD A. CHESLEY PAUL, HASTINGS, JANOFISKY & WALKER LLP 191 N. WACKER DRIVE., 30TH FL. CHICAGO, IL 60606	3221	03/06/2009	Lehman Brothers Special Financing Inc.	Secured Unsecured Subtotal	\$951,300.00 \$143,771.00 \$1,095,071.00	Lehman Brothers Special Financing Inc.	Unsecured	\$909,391.55

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 84: EXHIBIT 1 - VALUED DERIVATIVE CLAIMS

ASSERTED						MODIFIED			
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
17	PALMYRA CAPITAL OFFSHORE FUND, L.P. RICHARD A. CHESLEY PAUL, HASTINGS, JANOFISKY & WALKER LLP 191 N. WACKER DR., 30TH FL. CHICAGO, IL 60606	3218	03/06/2009	Lehman Brothers Special Financing Inc.	Secured Unsecured Subtotal	\$403,666.00 \$2,312,008.00 \$2,715,674.00	Lehman Brothers Special Financing Inc.	Unsecured	\$2,604,445.43
18	SYDBANK LEGAL DEPARTMENT ATTN: HELLE MORTENSEN AND ANNE-BIRGITTE HEILESEN PEBERLYK 4- POSTBOKS 1038 AABENRAA, DK-6200 DENMARK	19782	09/21/2009	Lehman Brothers Special Financing Inc.	Unsecured	\$1,642,838.00	Lehman Brothers Special Financing Inc.	Unsecured	\$956,202.30
TOTAL						\$96,038,960.50	TOTAL		\$40,722,745.49

Exhibit 2

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 84: EXHIBIT 2 - VALUED DERIVATIVE CLAIMS - ADJOURNED CLAIMS

ASSERTED						MODIFIED			
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
1	CHINATRUST COMMERCIAL BANK ATTN: GRACE WU 16F., NO. 3, SUNG SHOU ROAD TAIPEI CITY, 110 TAIWAN, PROVINCE OF CHINA	12872	09/15/2009	Lehman Brothers Special Financing Inc.	Unsecured	\$2,552,145.30	Lehman Brothers Special Financing Inc.	Unsecured	\$1,490,857.97
2	EASTON INVESTMENTS II, A CALIFORNIA L.P. C/O COSTELL & CORNELIUS LAW CORPORATION ATTN: ALEXANDER IAN CORNELIUS 1299 OCEAN AVENUE, SUITE 400 SANTA MONICA, CA 90401	10717	09/08/2009	Lehman Brothers Special Financing Inc.	Unsecured	\$124,250.00	Lehman Brothers Special Financing Inc.	Unsecured	\$30,550.00
3	ETON PARK FUND, LP C/O ETON PARK CAPITAL MANAGEMENT, LP ATTN: DAVID ZALTA 399 PARK AVENUE, 10TH FLOOR NEW YORK, NY 10022	20521	09/21/2009	Lehman Brothers Special Financing Inc.	Secured Unsecured	Undetermined \$14,591,700.97*	Lehman Brothers Special Financing Inc.	Unsecured	\$7,829,182.63
					Subtotal	\$14,591,700.97			

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 84: EXHIBIT 2 - VALUED DERIVATIVE CLAIMS - ADJOURNED CLAIMS

ASSERTED							MODIFIED		
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
4	ETON PARK FUND, LP C/O ETON PARK CAPITAL MANAGEMENT, LP ATTN: DAVID ZALTA 399 PARK AVENUE, 10TH FLOOR NEW YORK, NY 10022	20522	09/21/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	Undetermined \$14,591,700.97*	Lehman Brothers Holdings Inc.	Unsecured	\$7,829,182.63
					Subtotal	\$14,591,700.97			
5	ETON PARK MASTER FUND, LP C/O ETON PARK CAPITAL MANAGEMENT, LP ATTN: DAVID ZALTA 399 PARK AVENUE, 10TH FLOOR NEW YORK, NY 10022	20524	09/21/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	Undetermined \$29,825,073.99*	Lehman Brothers Holdings Inc.	Unsecured	\$16,016,470.59
					Subtotal	\$29,825,073.99			
6	ETON PARK MASTER FUND, LP C/O ETON PARK CAPITAL MANAGEMENT, LP ATTN: DAVID ZALTA 399 PARK AVENUE, 10TH FLOOR NEW YORK, NY 10022	20525	09/21/2009	Lehman Brothers Special Financing Inc.	Secured Unsecured	Undetermined \$29,825,073.99*	Lehman Brothers Special Financing Inc.	Unsecured	\$16,016,470.59
					Subtotal	\$29,825,073.99			
7	MAGNETAR CAPITAL MASTER FUND LTD C/O MAGNETAR FINANCIAL LLC 1603 ORRINGTON AVENUE, 13TH FLOOR ATTN: SUSAN FURMAN EVANSTON, IL 60201	12715	09/15/2009	Lehman Brothers Special Financing Inc.	Secured	\$44,737,961.34	Lehman Brothers Special Financing Inc.	Unsecured	\$18,969,120.91

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 84: EXHIBIT 2 - VALUED DERIVATIVE CLAIMS - ADJOURNED CLAIMS

ASSERTED							MODIFIED		
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
7	MAGNETAR CAPITAL MASTER FUND LTD C/O MAGNETAR FINANCIAL LLC 1603 ORRINGTON AVENUE, 13TH FLOOR ATTN: SUSAN FURMAN EVANSTON, IL 60201	12716	09/15/2009	Lehman Brothers Holdings Inc.	Unsecured	\$44,737,961.34	Lehman Brothers Holdings Inc.	Unsecured	\$18,969,120.91
9	MAGNETAR CONSTELLATION FUND III, LTD C/O MAGNETAR FINANCIAL LLC 1603 ORRINGTON AVENUE, 13TH FLOOR ATTN: SUSAN FURMAN EVANSTON, IL 60201	12718	09/15/2009	Lehman Brothers Special Financing Inc.	Unsecured	\$7,468,795.00	Lehman Brothers Special Financing Inc.	Unsecured	\$1,597,291.18
10	MAGNETAR CONSTELLATION MASTER FUND II LTD C/O MAGNETAR FINANCIAL LLC 1603 ORRINGTON AVENUE, 13TH FLOOR ATTN: SUSAN FURMAN EVANSTON, IL 60201	12720	09/15/2009	Lehman Brothers Special Financing Inc.	Secured	\$5,264,648.00	Lehman Brothers Special Financing Inc.	Unsecured	\$2,245,356.36

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 84: EXHIBIT 2 - VALUED DERIVATIVE CLAIMS - ADJOURNED CLAIMS

			ASSERTED				MODIFIED		
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
11	MAGNETAR CONSTELLATION MASTER FUND II, LTD C/O MAGNETAR FINANCIAL LLC 1603 ORRINGTON AVENUE, 13TH FLOOR ATTN: SUSAN FURMAN EVANSTON, IL 60201	12721	09/15/2009	Lehman Brothers Holdings Inc.	Unsecured	\$5,264,648.00	Lehman Brothers Holdings Inc.	Unsecured	\$2,245,356.36
12	MAGNETAR CONSTELLATION MASTER FUND III LTD C/O MAGNETAR FINANCIAL LLC 1603 ORRINGTON AVENUE, 13TH FLOOR ATTN: SUSAN FURMAN EVANSTON, IL 60201	12719	09/15/2009	Lehman Brothers Holdings Inc.	Unsecured	\$7,468,795.00	Lehman Brothers Holdings Inc.	Unsecured	\$1,597,291.18
13	SBA COMMUNICATIONS CORPORATION C/O JOHN J. MONAGHAN, ESQ. HOLLAND & KNIGHT LLP 10 ST. JAMES AVENUE BOSTON, MA 02116	22613	09/21/2009	Lehman Brothers OTC Derivatives Inc.	Unsecured	\$49,566,165.00	Lehman Brothers OTC Derivatives Inc.	Unsecured	\$29,706,622.00

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 84: EXHIBIT 2 - VALUED DERIVATIVE CLAIMS - ADJOURNED CLAIMS

ASSERTED							MODIFIED		
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
14	SPCP GROUP L.L.C. TRANSFEROR: RATIA ENERGIE AG AGENT FOR SILVER POINT CAPITAL FUND LP ATTN: ADAM J. DEPANFILIS 660 STEAMBOAT ROAD GREENWICH, CT 06830	19305	09/18/2009	Lehman Brothers Holdings Inc.	Unsecured	\$1,375,351.34*	Lehman Brothers Holdings Inc.	Unsecured	\$859,022.17
15	SPCP GROUP L.L.C. TRANSFEROR: RATIA ENERGIE AG AGENT FOR SILVER POINT CAPITAL FUND LP ATTN: ADAM J. DEPANFILIS 660 STEAMBOAT ROAD GREENWICH, CT 06830	19306	09/18/2009	Lehman Brothers Commodity Services Inc.	Unsecured	\$1,375,351.34*	Lehman Brothers Commodity Services Inc.	Unsecured	\$834,826.00
16	SPCP GROUP, L.L.C. TRANSFEROR: INTER- AMERICAN DEVELOPMENT BANK AS AGENT FOR SILVER POINT CAPITAL FUND LP AND SILVER CAPITAL OFFSHORE FUND, LTD TWO GREENWICH PLAZA, ATTN: BRIAN A. JARMAIN GREENWICH, CT 06830	12573	09/14/2009	Lehman Brothers Special Financing Inc.	Unsecured	\$1,531,492.00*	Lehman Brothers Special Financing Inc.	Unsecured	\$742,351.00

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 84: EXHIBIT 2 - VALUED DERIVATIVE CLAIMS - ADJOURNED CLAIMS

ASSERTED						MODIFIED				
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT	
17	SPCP GROUP, L.L.C. TRANSFEROR: INTER-AMERICAN DEVELOPMENT BANK AS AGENT FOR SILVER POINT CAPITAL FUND LP AND SILVER POINT CAPITAL OFFSHORE FUND, LTD ATTN: ADAM J. DEPANFILIS, SILVER POINT CAPITAL LP 660 STEAMBOAT ROAD GREENWICH, CT 06830	12576	09/14/2009	Lehman Brothers Holdings Inc.	Unsecured	\$1,531,492.00*	Lehman Brothers Holdings Inc.	Unsecured	\$742,351.00	
					TOTAL	\$261,832,605.58	TOTAL			\$127,721,423.48